

YE - A-9 REVENUE ACCRUALS AND DEFFERED RECEIVABLES FOR REVENUE

Source Document: Billing Data
 Department Invoice
 Payments Received Not Billed

Module: General Ledger (GL)

Roles: GL Journal Processor
 GL Journal Approver

Purpose: The A-9 entry records revenue accruals. These are items that are earned but not yet billed, deferred receivables for current year accounts receivable revenue not expected to be collectible in the next fiscal year, and deferred receivables for prior year accounts receivable revenue.

The A-9 entry will be recorded in the general ledger module in Period 998.

The year-end adjusting entries are as follows:

- Earned but unbilled revenue (reversed in the new year)
 Debit 1200000 Accounts Receivable (AR) – Revenue
 Debit 126xxxx Due From Other Governments
 Debit 124xxxx Due From Other Funds/Appropriations^{1/}
 Credit 4xxxxxx Revenue
- Any **current** enactment year revenue receivable not expected to be collectible in the next fiscal year should be deferred (reversed in the new year)
 Debit 4xxxxxx Revenue
 Credit 1290000 Provision for Deferred Receivables^{2/}
- All **prior** enactment year accounts receivable revenue must be deferred (**not** reversed in the new year)
 Debit 4xxxxxx Revenue
 Credit 1290000 Provision for Deferred Receivables^{2/}

^{1/}Journal lines posted to Account 124xxxx – Due from Other Funds/Appropriations should always include values in the Fund Affiliate and Affiliate fields. This information will be required to complete the year-end Subsidiaries on File and Due to Due From reports. Adding the Fund Affiliate and Affiliate in the Credit lines (Account 41xxxxx) will be helpful for research purposes.

^{2/}When posting to Account 1290000, click in the Alternate Account field and select an alternate account from the list of accounts. This information will be required to complete the year-end Subsidiaries on File report.


The **GL Journal Processor** will create a new GL Journal. Navigate to Create/Update Journal Entries (as shown below), then:

- 1 – Click the **Add a New Value** tab
- 2 – Enter your **Business Unit**
- 3 – Enter the **Journal Date**
- 4 – Click **Add**


General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Create/Update Journal Entries

1

2 Business Unit 

Journal ID

3 Journal Date 

4

The **GL Journal Processor** will create the Journal **Header**.

- 1** – Enter a **Long Description** of the A-9 Revenue Accrual
- 2** – **Ledger Group** will default to **MODACCRL**
- 3** – **Source** should be **ACC** (Accruals)
- 4** – Select **Adjusting Entry**
- 5** – Period should be **998**
- 6** – Click the **Lines** tab to enter journal lines.

6

Header

Lines

Totals

Errors

Approval

Unit 1234
Journal ID NEXT
Date 06/30/20XX

1 Long Description

A-9 Revenue Accruals – Earned but Unbilled Revenue

204 characters remaining

2 *Ledger Group

MODACCRL

Ledger

3 *Source

ACC

Reference Number

Journal Class

Transaction Code

GL

SJE Type

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal

4 Adjusting Entry

Adjusting Entry

Fiscal Year

20XX

5 Period

998

ADB Date

06/30/20XX

☐ Auto Generate Lines

☐ Save Journal Incomplete Status

☐ Autobalance on 0 Amount Line

☐ CTA

Save

Notify

Refresh

The **GL Journal Processor** will enter the Journal **Lines**.

- 1** – Enter Debit Line based on the appropriate entries shown on slide 2
- 2** – Enter Credit Line based on the appropriate entries shown on slide 2
- 3** – If applicable, ensure the Affiliate and Fund Affiliate is posted to Account 124XXXX or when posting to Account 1290000, the Alternate Account field is selected from the list of accounts.
- 4** – Review Budget Date to make sure it follows Enactment Year (ENY). If not, edit date.

Header

Lines

Totals

Errors

Approval

Unit 1234

Journal ID NEXT

Date 06/30/20XX

Template List

Inter/IntraUnit

*Process Edit Journal

Change Values

Process

▼ Lines

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Budget Date	Account	
1	<input type="checkbox"/>	1	1234	MODACCRL	001	4321	20XX	06/30/20XX	1240100
2	<input type="checkbox"/>	2	1234	MODACCRL	001	4321	20XX	06/30/20XX	4172500

▼ Lines

Select	Line▲	Alt Acct	Affiliate	Fund Affil	Amount▼
<input type="checkbox"/>	1	000000	3340	4321	200.00
<input type="checkbox"/>	2	000000	3340	4321	-200.00

The **GL Journal Processor** will budget check the Journal Lines.

- 1 – Select **Edit Journal** from the Process drop down menu
- 2 – Click **Process**
- 3 – **Journal Status** and **Budget Status** should show Valid “V”
- 4 – Select **Submit Journal** from the Process drop down menu for approval
- 5 – Click **Save**. The system will assign a Journal ID. Note the Journal ID on your source document for reference

Header
Lines
Totals
Errors
Approval

Unit 1234

Journal ID 0000022614

Date 06/30/20XX

Template List
Change Values

Inter/IntraUnit

1

*Process

Edit Journal

▼

2

Process

▼ Lines
4 Submit Journal

Select	Line▲	*Unit	*Ledger	Approp Ref	Fund▲	ENY	Budget Date	Account	Alt Acct	Affiliate	Fund Affil	Amount▼
<input type="checkbox"/>	1	1234	MODACCRL	001	4321	20XX	06/30/20XX	1240100	0000000	3340	4321	200.00
<input type="checkbox"/>	2	1234	MODACCRL	001	4321	20XX	06/30/20XX	4172500	0000000	3340	4321	-200.00

<
>

Lines to add

1

+

-

📄

▼ Totals
Personalize | Find | View All | 📄 | 📊
First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
1234	2	200.00	200.00	V	V

5

📄 Save
📧 Notify
🔄 Refresh

3

Reversing Entries in the New Year

After the journal is approved and posted in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in Period 1.

Accrual journal entries must be manually reversed in Period 1 of the new fiscal year, **except** for the accrual on Deferred Receivables for prior year AR – Revenue.

Note:

- DO NOT use the “automated reversal” option. This method will create budget check errors in the new year.
- Year-End accrual entries in Period 998 and the reversal entries Period 1 should net to zero.

The **GL Journal Processor** will retrieve journal entry for reversal in the New Year. Navigate to Create/Update Journal Entries (as shown below), then:

- 1 – Click the **Find an Existing Value** tab
- 2 – Enter your **Business Unit**
- 3 – Enter **Journal ID**
- 4 – Click **Search**
- 5 – Select **Journal ID**

General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Create/Update Journal Entries

Enter any information you have and click Search. Leave fields blank for a list of all values.

1 **Find an Existing Value** Add a New Value

▼ Search Criteria

2 Business Unit = 1234

3 Journal ID begins with 0000022614

Journal Date = []

Document Sequence Number begins with []

Line Business Unit = []

Journal Header Status = []

Budget Checking Header Status = []

Source = []

Message Code begins with []

Entered By begins with []

Attachment Exist = []

☐ Case Sensitive

4 **Search** Clear Basic Search Save Search Criteria

Search Results

View All

Business Unit	Journal ID	Journal Date	UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status
1234	0000022614	06/30/20XX0		(blank)	8860	Posted	Valid

5

The **GL Journal Processor** will copy the journal lines. Steps are:

- 1 – Select **Copy Journal** from the Process drop down menu
- 2 – Click **Process**

General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | **Lines** | Totals | Errors | Approval

Unit 1234 Journal ID 0000022614 Date 06/30/20XX ☐ Errors Only
 Template List Search Criteria View Audit Logs

*Process Edit Journal 2 **Process**

1 **Copy Journal**

Select	Line	edger	Approp Ref	F	nt	Alt Acct	Affiliate	Fund Affil	Amour
<input type="checkbox"/>	1	MODACCRL	001	0	00	0000000000	3340	4321	
<input type="checkbox"/>	2	MODACCRL	001	0	00	0000000000	3340	4321	

Personalize | Find |

▼ Totals

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
1234	2	200.00	200.00	P	V

Save Return to Search Notify Refresh Add Update

The **GL Journal Processor** will edit the Journal Entry Copy Screen.

- 1** – **Journal Date:** 07/01/20XX (new fiscal year)
- 2** – Check **Reverse Signs**
- 3** – Click **OK**

Journal Entry Copy

Business Unit 1234

Journal ID NEXT

1 Journal Date 07/01/20XX

ADB Date

Currency Effective Date

Copy From ID 0000022614

Ledger

New Ledger

Document Type

2 ☒ Reverse Signs

☐ Recalculate Budget Date
☐ Save Journal Incomplete Status

Reversal Date

☒ Do Not Generate Reversal
☐ Beginning of Next Period
☐ End of Next Period
☐ Next Day
☐ Adjustment Period
☐ On Date Specified By User

Adjustment Period
 Reversal Date

ADB Reversal Date

☒ Same As Journal Reversal
☐ On Date Specified By User

ADB Reversal Date

3 OK

Cancel

Refresh

The **GL Journal Processor** will update the **Header** Page.

- 1 – Journal ID:** A new number will be generated for this entry
- 2 – Long Description:** Add 'REVERSE' A-9 Revenue Accrual description to define the purpose
- 3 – Adjusting Entry:** Select Non-Adjusting Entry

Caution: If “Adjusting Entry” is posted by mistake, delete the transaction and start over.

Attempting to correct it with a Non-Adjusting Entry causes the transaction to post twice: in Period 998 (after the first budget check) and in Period 1 (after the second).

- 4 – Fiscal Year:** 20XX
- 5 – Source:** ACC (Transactions entered as ACC in 998, are reversed as ACC.)
- 6 – Period:** 1

Header	Lines	Totals	Errors	Approval
Unit 1234				
		1	Journal ID 0000487066	Date 07/01/20XX
2 Long Description		Reverse JRNL 0000022614 (A-9 Revenue Accruals - Earned but Unbilled Revenue)		
		224 characters remaining		
*Ledger Group		MODACCRL		
Ledger				
5 *Source		ACC		
Reference Number				
Journal Class				
Transaction Code		GL		
		3 Adjusting Entry	Non-Adjusting Entry	
		4 Fiscal Year	20XX	
		6 Period	1	
		ADB Date 07/01/20XX		
		<input type="checkbox"/> Auto Generate Lines		
		<input type="checkbox"/> Save Journal Incomplete Status		

The **GL Journal Processor** will Edit and Post Journal.

- 1 – Verify Entries are reversed. The journal lines should be the same as the original accrual journal except the signs (+/-) are reversed for all the amounts. The “N/R” column should be checked.
- 2 – Review **Budget Date** to make sure it follows **Enactment Year (ENY)**. If not, edit date.
- 3 – Select **Edit Journal** from the Process drop down menu
- 4 – Click **Process**
- 5 – The **Journal Status** and **Budget Status** should show **Valid “V”**
- 6 – Select **Submit Journal** from the Process drop down menu for approval
- 7 – Click **Save**

After the journal is approved, journal will post overnight.

The screenshot shows the 'Lines' tab of the GL Journal Processor. The interface includes a header with tabs for Header, Lines, Totals, Errors, and Approval. Below the header, there are fields for Unit (1234), Journal ID (0000487066), and Date (07/01/20XX). A dropdown menu for 'Process' is set to 'Edit Journal', and a 'Process' button is visible. The 'Lines' table has two entries, both with a Budget Date of 06/30/20XX and an Amount of -200.00 and 200.00 respectively. The 'Totals' section shows a Journal Status of 'V' and a Budget Status of 'V'. The 'Save' button is at the bottom left.

Select	Line	Approp Ref	Fund	ENY	Budget Date	Account	Alt Acct	Affiliate	Fund Affil	Amount	N/R
<input type="checkbox"/>	1	001	4321	20XX	06/30/20XX	1240100	000000	3340	4321	-200.00	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	001	4321	20XX	06/30/20XX	4172500	000000	3340	4321	200.00	<input checked="" type="checkbox"/>

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
1234	2	0.00	0.00	V	V

Tips:

- Journal lines posted to Account 124XXXX – Due from Other Funds/ Appropriations should have values in the Fund Affiliate and Affiliate fields.
- Journal lines posted to Account 1290000 should have a value in the Alternate Account field selected from the list of accounts.
- Record **accrual** entries in **Period 998**, source of **ACC**, and entry of **Adjusting Entry**.
- Record **reversal** entries in **Period 1** of the new fiscal year, source of **ACC**, and entry of **Non-Adjusting Entry**.

The **AR Item Processor** will create the 1st AR Item (reversal of the original AR) in the **Pending Item 1** tab, Sequence 1:


- 1** - Item ID: [from original AR]
- 2** - Customer ID: [from original AR]
- 3** - Amount: Use item amount with the minus sign
- 4** - Entry Type: **CR** (for negative AR)
- 5** - Reason: **MIS**
- 6** - AR Dist: **AR-DUEFUND** (May need to change this code, depending on the department's configuration.)
- 7** - **Line**: Must follow original entry. Leave this field blank if your original entry is blank.

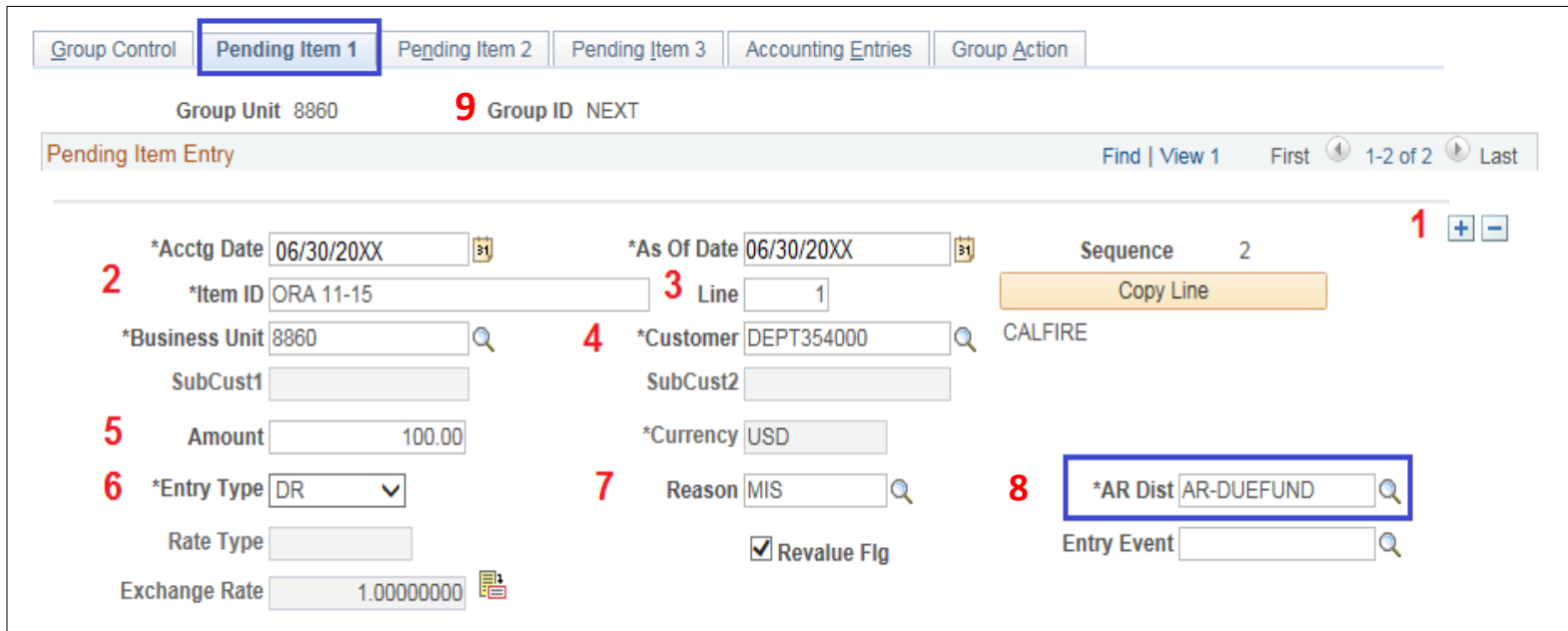
The screenshot displays the 'AR Item Processor' interface, specifically the 'Pending Item 1' tab. The interface includes a top navigation bar with tabs: 'Group Control', 'Pending Item 1' (highlighted), 'Pending Item 2', 'Pending Item 3', 'Accounting Entries', and 'Group Action'. Below the tabs, the 'Group Unit' is set to '8860' and the 'Group ID' is 'NEXT'. The main section is titled 'Pending Item Entry' and contains several input fields and controls:

- *Acctg Date:** 06/30/20XX
- *As Of Date:** 06/30/20XX
- Sequence:** 1
- *Item ID:** ORA 11-15
- *Business Unit:** 8860
- *Customer:** DEPT354000 (CALFIRE)
- SubCust1:** (empty)
- SubCust2:** (empty)
- Amount:** -100.00
- *Currency:** USD
- *Entry Type:** CR
- Reason:** MIS
- *AR Dist:** AR-DUEFUND
- Rate Type:** (empty)
- Revalue Flg:** ☒
- Entry Event:** (empty)
- Exchange Rate:** 1.00000000

Red numbers 1 through 7 are placed next to the corresponding fields as per the instructions. A 'Copy Line' button is located next to the 'Line' field. The 'View 1' button is also visible in the top right of the entry section.

The **AR Item Processor** will create the 2nd AR Item (reclassify AR item) in the **Pending Item 1** tab, Sequence 2:

- 1 - Click  create **Sequence 2**.
- 2 - Item ID: [from original AR]
- 3 - Line: Enter **1** for Line to differentiate this item from the original item. Note: If Line 1 was used for the original item, then enter as Line 2.
- 4 - Customer ID: [from original AR]
- 5 - Amount: Use item amount
- 6 - Entry Type: **DR** (for positive AR)
- 7 - Reason: **MIS**
- 8 - AR Dist: **AR-DUEFUND** (This code may need to be changed, depending on the department's configuration.)
- 9 - Click Save. The system will assign a **Group ID**. Note the Group ID on your source document for reference.



The screenshot displays the 'AR Item Processor' interface, specifically the 'Pending Item 1' tab. The interface includes a top navigation bar with tabs: 'Group Control', 'Pending Item 1' (selected), 'Pending Item 2', 'Pending Item 3', 'Accounting Entries', and 'Group Action'. Below the tabs, the 'Group Unit' is set to '8860' and the 'Group ID' is 'NEXT'. The 'Pending Item Entry' section shows a 'Find | View 1' button and a 'First 1-2 of 2 Last' navigation bar. The main form area contains several input fields and buttons, with red numbered callouts 1 through 9 highlighting specific areas:

- 1: A '+' button in the top right corner of the form area.
- 2: The '*Acctg Date' field, which is '06/30/20XX'.
- 3: The 'Line' field, which is '1'.
- 4: The '*Customer' field, which is 'DEPT354000'.
- 5: The 'Amount' field, which is '100.00'.
- 6: The '*Entry Type' dropdown menu, which is set to 'DR'.
- 7: The 'Reason' field, which is 'MIS'.
- 8: The '*AR Dist' field, which is 'AR-DUEFUND'.
- 9: A red '9' next to the 'Group ID' field, which is 'NEXT'.

Other visible fields include '*As Of Date' (06/30/20XX), '*Business Unit' (8860), 'SubCust1', 'SubCust2', '*Currency' (USD), 'Rate Type', 'Exchange Rate' (1.00000000), and a 'Revalue Flg' checkbox. A 'Copy Line' button is also present.

The **AR Item Processor** will create entries in the Accounting Entries tab for the transactions:

- 1** - Click on **Group Action** tab
- 2** - Click **Create Entries** and the system open the **Accounting Entries** tab

Group Control	Pending Item 1	Pending Item 2	Pending Item 3	Accounting Entries	Group Action	1
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Group Unit 8860	Group ID NEXT
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Entered 03/15/2018	Status Do Not Post
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<div style="background-color: #e0e0e0; padding: 5px; text-align: center; font-weight: bold;">Group Actions</div> <div style="border: 1px dashed black; padding: 5px; margin: 5px; text-align: center;">Balance</div> <div style="background-color: #f0f0f0; padding: 5px; margin: 5px; text-align: center;">Delete Group</div>	<div style="background-color: #e0e0e0; padding: 5px; text-align: center; font-weight: bold;">Posting Action</div> <div style="height: 50px;"></div>	<div style="background-color: #e0e0e0; padding: 5px; text-align: center; font-weight: bold;">Accounting Entry Actions</div> <div style="color: red; font-weight: bold; font-size: 1.2em;">2</div> <div style="background-color: #f0f0f0; padding: 5px; margin: 5px; text-align: center;">Create Entries</div> <div style="background-color: #d0d0d0; padding: 5px; margin: 5px; text-align: center;">Delete Entries</div>
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Accounting Entries on the page are prepopulated with User entered amounts and system default accounts. The **AR Item Processor** will enter the first transaction to reverse the original AR accounting entries:

- 1** - Click **View All** in Accounting Entries to view all Distribution Lines for both Line Sequences.
- 2** - Fill in the User Line with the exact ChartField values as the original AR Item.
NOTE: Account defaults to 4143500. To change the Account, delete the Alt Acct value **first**. Then delete the Account value, and enter the appropriate revenue/abatement/reimbursement account.
- 3** - Verify that the Budget Date is in Period 12.

Group Control Pending Item 1 Pending Item 2 Pending Item 3 Accounting Entries Group Action

Group Unit 8860 Group ID 2360

Accounting Entries

Item ID ORA 11-15 Line Entry Type CR

Bus. Unit 8860 Customer DEPT354000 SubCust1

Amount -100.00 Currency USD

Budget Details

Find View All First 1 of 2 Last


Accounting Entries Complete
Display Totals Entry

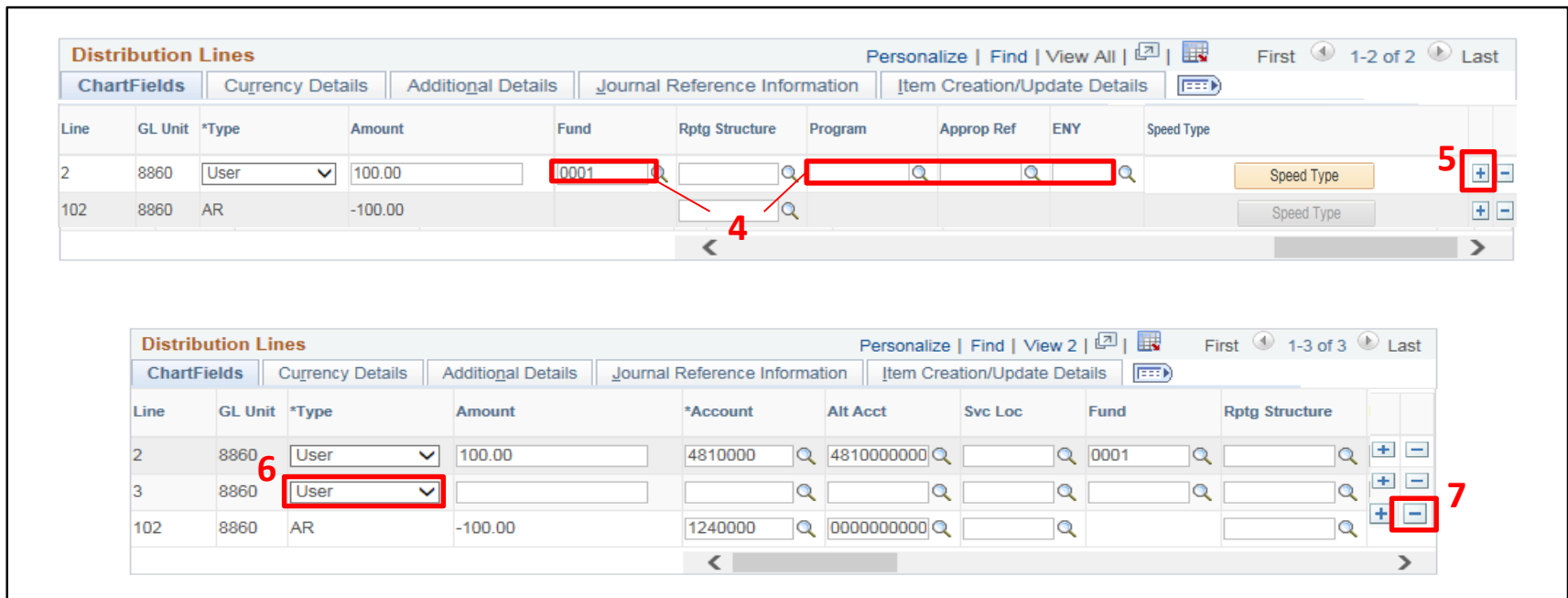
Distribution Lines

Personalize | Find | View All | First 1-2 of 2 Last

ChartFields Currency Details Additional Details Journal Reference Information Item Creation/Update Details

Line	GL Unit	*Type	Amount	*Account 2	Alt Acct	Svc Loc	Fund	Rptg Structure	Program	Budget Date 3
2	8860	User	100.00	4810000	4810000000		0001			06/30/21
102	8860	AR	-100.00	1240000	0000000000					06/30/21

- 4 - Some fields (Fund, Program, Approp Ref, ENY, Affiliate, etc.) are not available for entry, so the **AR Item Processor** must add a new AR Line by copying the User Line.
- 5 - On the User Line, click the  button to insert a line, then click View All to see all lines.
- 6 - The new line defaults to Type: User. Change the Type to AR.
- 7 - Delete the original AR line (Line 102) by clicking the minus sign at the end of the line. (This is the line with the unavailable fields.)



The first screenshot shows the 'Distribution Lines' interface with two lines. Line 2 is a 'User' line with a Fund of 10001. Line 102 is an 'AR' line with an amount of -100.00. A red box highlights the Fund field for Line 2, and a red arrow points to it with the number 4. Another red box highlights the plus button at the end of Line 2, with a red arrow pointing to it and the number 5.

The second screenshot shows the 'Distribution Lines' interface after a new line has been added. Line 2 is a 'User' line with an amount of 100.00 and an account of 4810000. Line 3 is a new 'User' line with an amount of -100.00 and an account of 1240000. Line 102 is the original 'AR' line with an amount of -100.00 and an account of 0000000000. A red box highlights the 'User' dropdown for Line 3, with a red arrow pointing to it and the number 6. Another red box highlights the minus button at the end of Line 102, with a red arrow pointing to it and the number 7.

The **AR Item Processor** continues to populate ChartField values on the newly inserted Line 3.

- 8** - Enter the amount (opposite sign) in the AR Line. Fill in the AR line with the exact ChartField values as the original AR item.

[Favorites](#) > [Main Menu](#) > [Accounts Receivable](#) > [Pending Items](#) > [Online Items](#) > [Group Entry](#)

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[Group Control](#) | [Pending Item 1](#) | [Pending Item 2](#) | [Pending Item 3](#) | **[Accounting Entries](#)** | [Group Action](#)

Group Unit 8860 Group ID 2360 [Budget Details](#)

Accounting Entries [Find](#) | [View 1](#)

Item ID ORA 11-15 Line Entry Type CR
 Bus. Unit 8860 Customer DEPT354000 SubCust1
 Amount -100.00 Currency USD

Accounting Entries Incomplete Display Totals [Entry](#)

Distribution Lines [Personalize](#) | [Find](#) | [View All](#) |

[ChartFields](#) | [Currency Details](#) | [Additional Details](#) | [Journal Reference Information](#) | [Item Creation/Update Details](#)

Line	GL Unit	*Type	Amount	*Account	Alt Acct	Svc Loc	Fund
2	8860	User <input type="button" value="v"/>	100.00	4810000	4810000000		0001
3	8860	AR <input type="button" value="v"/>	-100.00	1240000	0000000000		0001

<

The **AR Item Processor** will enter the 2nd transaction (reclassify AR items) in the **Accounting Entries** tab.

- 1** - Fill in the **User Line** with the exact ChartField values as the original AR item. The amount is already populated.
- 2** - Change **Account** to **1290000** (4143500 is the default) for the negative amount. Prior to changing the account, delete the Alt Acct value **first**. Next, change the **Alt Acct** to the **0131900000** (PROV FOR DEF REC-AR-OTHER) account.
- 3** - Verify the Budget Date is in Period 12.

Distribution Lines

[Personalize](#) | [Find](#) | [View All](#) | |

First 1-2 of 2 Last

ChartFields


Currency Details









Additional Details





















Journal Reference Information

Item Creation/Update Details

Line	GL Unit	*Type	Amount	Fund	*Account 2	Alt Acct	Budget Date 3
1 2	8860	User ▼	-100.00	0001	1290000	0131900000	06/30/21
102	8860	AR	100.00		1200000	0000000000	06/30/21

- 4 - As with the previous Sequence Line, some fields (Fund, Program, Approp Ref, ENY, Affiliate, etc.) are not available for entry. The **AR Item Processor** must add a new AR Line by copying the User Line.
- 5 - On the User Line, click the  button to insert a line, then click **View All** to see all lines.
- 6 - The new line defaults to Type: User. Change the Type to AR.
- 7 - Delete the original AR line (Line 102) by clicking the minus sign at the end of the line. (This is the line with the unavailable fields.)

GL Unit	*Type	Amount	Affiliate	Fund Affil	Speed Type		
8860	User 	-100.00			Speed Type	5	 
8860	AR	100.00			Speed Type		 

Distribution Lines								Personalize Find View 2 	
ChartFields		Currency Details		Additional Details		Journal Reference Information		Item Creation/Update Details	
Line	GL Unit	*Type	Amount	*Account	Alt Acct	Svc Loc	Fund		
2	8860	User 	-100.00	1290000 	0131000000 		0001 		
3	8860	User 							
102	8860	AR	100.00	1240000 	0000000000 				

- 8 - Enter the amount (opposite sign) on the AR Line. Change **Account** to **1209900** (AR - Other) account and fill in the AR Line with the exact ChartField values as the original AR item.
- 9 - Click Save.
- 10 - Note the Group ID number on the source document.

Notify AR Item Approver and provide the supporting documents with the Group ID number.

Group Control
Pending Item 1
Pending Item 2
Pending Item 3
Accounting Entries
Group Action

Group Unit 8860
10
Group ID 2360
Budget Details

Accounting Entries
Find | View All
First 1 of 3 Last

Item ID	ORA 11-15	Line	Entry Type	DR	Reason	MIS
Bus. Unit	8860	Customer	DEPT354000	SubCust1	SubCust2	
Amount	100.00	Currency	USD			

Accounting Entries Complete
Display Totals Entry

Distribution Lines
Personalize | Find | View All
First 1-2 of 2 Last

ChartFields
Currency Details
Additional Details
Journal Reference Information
Item Creation/Update Details

Line	GL Unit	*Type	Amount	*Account	Alt Acct	Fund	Source Type	Rptg Structure	Svc Loc
2	8860	User	-100.00	1290000	0131900000	0001		88606300	
3	8860	AR	100.00	1209900	0000000000	0001		88606300	

Lines 2
DR
100.00
Currency USD
CR
100.00
Currency USD
Net 0.000

Save
Return to Search
Notify

Add
Update/Display

The **AR Item Approver** will approve the entries

Follow the steps in Department of Finance eLearning Courses:
AR11 - Approve AR Reimbursement Revenue to approve the entries.

Tips:

- A-9 entries must be reclassified in the **AR Module** in **Period 12**.
- A-9 for PY entries will not be reversed in the new fiscal year.
- When entering GL 1290000 – Provision for Deferred Receivables, use Alternate Account 0131900000 with this transaction.
- Always verify that the budget date is in **Period 12**.
- Always write down the Group ID number on the supporting document for the AR Item Approver and for future reference.